

INSTRUCTIONS FOR FILING - CPA CERTIFICATE

Access this form via website at: www.state.hi.us/dcca/pvl

ALL APPLICANTS

***APPLICATION FORM**

Complete *Application for Certificate - CPA* (Form CPA-04) in dark ink and sign. Attach applicable fee and supporting documents.

***FEES**

ATTACH appropriate amount made payable to: *COMMERCE & CONSUMER AFFAIRS*.

If you expect to receive a certificate in an EVEN-NUMBERED year, pay \$165
(Application - \$25, Certificate - \$50, Compliance Resolution Fund - \$70,
½ renewal for the second year of the two-year license period - \$20);

or

If you expect to receive a certificate in an ODD-NUMBERED year, pay \$110
(Application - \$25, Certificate - \$50, Compliance Resolution Fund - \$35).

Application fee is not refundable.

NOTE: One of the numerous legal requirements that you must meet in order for your new license to issue is the payment of fees as set forth in this application. You may be sent a license certificate before the check you sent us for your required fees clears your bank. If your check is returned to us unpaid, you will have failed to pay the required licensing fee and your license will not be valid, and you **may not** do business under that license. Also, a \$15.00 service fee will be charged for checks which are returned by the bank.

If for any reason you are denied the license you are applying for, you may be entitled to a hearing as provided by Title 16, Chapter 201, Hawaii Administrative Rules, and/or Chapter 91, Hawaii Revised Statutes. Your written request for a hearing must be directed to the agency that denied your application, and must be made within 60 days of notification that your application for a license has been denied.

UNIFORM CPA EXAM

Passed Exam in Hawaii: No further evidence of passing is required since your exam records are on file.

Passed Exam in Another State: Have the other state agency complete Form CPA-05, *Verification of License and/or Exam Scores*.

***COMPETENCE CERTIFICATES**

Submit three (3) *Certificate of Competence* forms completed by responsible persons who are personally or professionally acquainted with you and who will attest to your competence, trustworthiness and fairness. Forms should not be completed by relatives. This form may be duplicated.

***EDUCATION**

Submit certified** transcripts indicating:

- 1) 150 semester (225 quarter) hours of college education, and accounting concentration (see attached Board Policy Regarding Educational Requirements, effective June 21, 2001, amended June 7, 2002);
- 2) Degree and date degree conferred.

Applicants who passed the Uniform CPA Examination before December 31, 2000, or held conditional credits before December 31, 2000 and subsequently passed the examination before the conditional credits expired, may continue to meet the following education requirements:

- a. A baccalaureate degree; and
- b. 30 semester (45 quarter) hours of upper division or graduate level business-related subjects*** (in addition to the baccalaureate degree); **OR**
30 months of experience with a public accounting firm (this experience may not also be credited toward the experience requirement); and
- c. 18 semester (27 quarter) hours of upper division or graduate level accounting or auditing subjects (which may have been earned while obtaining the baccalaureate degree).

NOTE: Highlight on the transcript all courses that you wish to have applied toward the 30 semester (45 quarter) hours of upper division or graduate level business-related subjects***; **OR**
Provide notarized statements from employers certifying 30 months of full-time experience (35 or more hours per week) with a public accounting firm, and indicating employment dates, hours worked, and details of your experience.

*EDUCATION (Cont)

If you sat for the Uniform CPA Examination in May 1998 or later, and you are applying for CPA licensure within five (5) years of passing the exam, you need not submit your educational transcripts with this application. The transcripts that you submitted to CPA Examination Services in order to qualify to take the exam should have been forwarded to the Board once you passed the examination. In the event your transcripts were not transmitted from CPA Examination Services, you will be contacted to provide them to the Board.

FOREIGN STUDENTS: You must provide satisfactory evidence that the degree you received from a foreign university, college, or other four-year institution is equivalent to a degree one would receive from an accredited university, college, or other four-year institution in the United States.

You may send certified transcripts or "mark-sheets" to any one of the following agencies:

Academic Credentials Evaluation Institute, Inc.
P.O. Box 6908
Beverly Hills, CA 90212
(800) 234-1597
email: acci@acci1.com

Foreign Academic Credentials Service, Inc.
P.O. Box 400
Glen Carbon, IL 62034
(618) 288-1661

Global Services Associates
2554 Lincoln Boulevard #445
Marina del Rey, CA 90291-5082
(310) 828-5709
email: global@iccas.com

International Education Research
Foundation, Inc.
P.O. Box 3665
Culver City, CA 90231
(310) 258-9451
email: info@ierf.org

Educational Credential Evaluators, Inc.
P.O. Box 514070
Milwaukee, WI 53202-3470
(414) 289-3400
email: eval@ece.org

Foreign Educational Document Service
P.O. Box 4091
Stockton, CA 95204
(209) 948-6589

Josef Silny & Associates, Inc.
International Education Consultants
P.O. Box 248233
Coral Gables, FL 33124
(305) 666-0233
email: info@jsilny.com

World Education Services, Inc.
P.O. Box 745
Old Chelsea Station
New York, NY 10113-0745
(800) 937-3895
email: info@wes.org

*EXPERIENCE

Submit signed and certified statements from employers or supervisors, who hold or had held a CPA license in Hawaii, or the equivalent in another state, during the time of employment or supervision, providing specific dates of employment, total hours worked and descriptions of your duties and responsibilities in one of the following:

- 1) 1,500 chargeable hours in the performance of audits involving generally accepted accounting principles and auditing standards earned while in public accounting practice; OR
- 2) Two (2) years of professional work experience in public accounting practice, private, industry, government, or education.

IMPORTANT NOTICE: This experience requirement is **in addition** to the 30-month experience option that satisfies the 30 semester hours of additional study requirement for applicants who passed the Uniform CPA Exam before December 31, 2000, or held conditional credits before December 31, 2000, and subsequently passed the exam before the conditional credits expired.

BIENNIAL RENEWAL

Licensees shall renew certificates on or before December 31 of each odd-numbered year. Renewal applications are sent approximately 30 days prior to December 31. Licensees are advised to keep the Board informed of any change in their mailing address.

NOTE: A current permit to practice is also required to practice public accountancy in this State. Separate application forms for a current permit to practice are available.

**BOARD LAWS
AND RULES**

Copies of the Accountancy laws, Chapter 466, HRS, and Chapter 71, Hawaii Administrative Rules are available for \$1.75 from: *Cashier, Commerce and Consumer Affairs, P.O. Box 541, Honolulu, HI 96809.* (Price subject to change without notice.) Chapter 436B, Hawaii Revised Statutes, the Professional and Vocational Licensing Law may be purchased separately for 75¢.

The LAWS and RULES are posted on our website at: www.state.hi.us/dcca. Look under "Obtaining Information".

BOARD'S ADDRESS

Mail all required items to:

Board of Public Accountancy
DCCA, PVL Licensing Branch
P.O. Box 3469
Honolulu, HI 96801

or

Deliver to office location at:

1010 Richards St., 1st Floor
Honolulu, HI 96813
Phone: (808) 586-3000

**ABANDONMENT
OF APPLICATION**

You must submit all required documents and information within two years from the last date documents or information were requested or it will be considered abandoned and the Board may destroy it.

This material can be made available for individuals with special needs. Please call the Licensing Branch Manager at (808) 586-3000 to submit your request.

* *Must be submitted simultaneously. Incomplete files with any missing documents or fee will not be accepted.*

** *Certified - Transcripts must have school's seal.*

*** *Business-related Subjects include: accounting & auditing; taxation; management services; computer science; economics; business law; functional fields of business (finance, production, marketing, personnel relations, business organization, & business management), other business-related subjects as approved by the Board.*

APPLICATION FOR CERTIFICATE – CPA

Legal Name (First-Middle)		(Last)	FOR OFFICE USE	License No. CPA -	Effective
Other names used (previous surnames, maiden name, etc.)					
Residence Address (Include Apt. No., City, State & Zip Code)					
Mailing Address (ONLY if different from Residence)					
Social Security No.	Phone No. Res: Bus:				

Circle answers and give details when needed:

- 1) Are you at least 18 years of age? YES NO
- 2) Are you a U.S. citizen, a U.S. national, or an alien authorized to work in the United States? YES NO
- 3) a) Have you passed all sections of the Uniform CPA Examination? YES NO
 b) Date of passing all sections of the examination _____
 c) In what state(s)? _____
- 4) If you passed the Uniform CPA Examination after December 31, 2000 and did not hold conditional credits before December 31, 2000 and did not subsequently pass the CPA Exam before the conditional credits expired:
 a) Have you completed at least 150 semester (225 quarter) hours of college education? YES NO
 b) Do you hold a baccalaureate or higher degree conferred by an accredited college or university, and an accounting concentration? YES NO
- 5) If you passed the Uniform CPA Examination before December 31, 2000, or held conditional credits before December 31, 2000 and subsequently passed the CPA Exam before the conditional credits expired:
 a) Do you hold a baccalaureate degree conferred by an accredited college or university? YES NO
 b) Have you completed at least 18 semester (27 quarter) hours of upper division or graduate level accounting and auditing subjects? ... YES NO
 c) Have you completed at least 30 semester (45 quarter) hours of business-related subjects in addition to your baccalaureate degree OR do you have at least 30 months of work experience in a public accounting practice? (exclusive of experience indicated in question 6) YES NO
- 6) Have you completed at least 1,500 chargeable hours in the performance of audits involving generally accepted accounting principles and auditing standards earned while in public accounting practice, OR at least two (2) years of full-time professional work experience in public accounting practice, private, industry, government, or education? YES NO
- 7) a) Do you hold an out-of-state CPA license? YES NO
 b) In what state(s)? _____
 c) Has your license ever been revoked, suspended or otherwise subject to disciplinary action? YES NO
 (If answer "YES," give name of state/jurisdiction and reasons below under "Explanations.")
 d) Are you presently being investigated or is any disciplinary action pending against you? YES NO
 (If answer "YES," give name of state/jurisdiction and reasons below under "Explanations.")
- 8) Are there any current or pending liens, suits, or judgments against you? YES NO
 (If answer "YES," give details below under "Explanations.")
- 9) In the past 20 years have you ever been convicted of a crime in which the conviction has not been annulled or expunged? YES NO
 (If answer "YES," give details below under "Explanations.")

EXPLANATIONS: (If additional space is required, attach a separate sheet.)

Affidavit of applicant:

I hereby certify that the answers and statements on this application and the documents submitted are true and correct. I understand that misrepresentation is grounds for refusal or subsequent revocation (Section 710-1017, Hawaii Revised Statutes). I further certify that I have read and will abide by the provisions of Chapter 466, Hawaii Revised Statutes, and Chapter 71, Hawaii Administrative Rules.

Date

Signature

This material can be made available for individuals with special needs. Please call the Licensing Branch Manager at (808) 586-3000 to submit your request.

Appl..... 005.....\$25
 Lic..... 009.....\$50
 CRF..... 006.....\$35/\$70
 ½ Ren 001.....\$20
 Service Fee BCF.....\$15

CERTIFICATE OF COMPETENCE

PART I. TO BE COMPLETED BY APPLICANT

- A. Complete Part I only.
- B. Give form to person who will be certifying your competence.
- C. Have person give back after completed so it can be attached to your application before it is submitted.
- D. DO NOT HAVE RELATIVES COMPLETE THIS FORM.

Applicant's Name (First-Middle-Last)

Type of License Applying for

PART II. TO BE COMPLETED BY PERSON CERTIFYING TO APPLICANT'S COMPETENCE

- A. Complete Part II only.
- B. Your signature must be witnessed by a Notary Public.
- C. After completing form, give back to the applicant.

Name (First-Middle-Last)

Occupation/Profession

Residence Address

Employer(if any)

Residence Phone

Business Phone

Are you a resident of Hawaii?

YES

NO

I, the undersigned, not being related to the applicant and realizing the importance of accurate information as a basis for issuance of license, hereby certify that I have been personally acquainted with the applicant for _____ years and that he/she is competent, trustworthy and fair.

I am willing to answer any questions asked in regard to the applicant.

Subscribed and sworn to before me
this _____ day of _____, 20____

Notary Public, State of _____
My commission expires: _____

Signature

VERIFICATION OF LICENSE/EXAM SCORES - CPA

Access this form via website at: www.state.hi.us/dcca/pvl

A P P L I C A N T	Name (First, Middle)	(Last)	Social Security No.	
	Mailing Address (Include Apt, No. and Zip Code)		Date passed exam or exam parts	Date Licensed (if applicable):
			License No. (if applicable)	
	I hereby authorize the licensing agency of the State of _____ to release the information below to the Hawaii Board of Accountancy. Date _____ SIGN HERE: _____			

L I C E N S I N G A G E N C Y	EXAM SCORES				
	EXAM DATE(S) (month/year)	AUD	LPR	FARE	ARE
	IF A LICENSE WAS ISSUED, CONTINUE, IF NOT, SIGN BELOW AND MAIL DIRECTLY TO HAWAII BOARD. THE REVERSE SIDE MAY BE USED FOR MAILING IN A LEGAL WINDOW ENVELOPE.				
	Is license current? YES NO Has license been current for at least 10 years? YES NO DATE LICENSED _____ Has license ever been revoked, suspended or otherwise subject to disciplinary action YES NO LICENSE NO. _____ (Explain a "yes" response on reverse side.) Is license currently being investigated or is there any disciplinary action pending? YES NO (Explain a "yes" response on reverse side.)				
Name and Address of Licensing Agency		Signature:			
		Title _____ Date _____			

BOARD SEAL

DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
PROFESSIONAL AND VOCATIONAL LICENSING DIVISION
1010 Richards St., P.O. Box 3469
Honolulu, Hawaii 96801

NOTICE OF LICENSURE - CPA CERTIFICATE

- Instructions:*
1. *FILL IN YOUR NAME & COMPLETE MAILING ADDRESS.*
 2. *SUBMIT THIS FORM WHEN APPLYING FOR A CERTIFICATE. It will be used to notify you that the board has approved issuance of a certificate to you.*

Your application for a CPA certificate was approved by the board. A license identification card will be mailed to you in approximately 6 weeks. Please note that in addition to CPA certification, a "Permit to Practice" is required for licensure. Should you wish to apply for a "Permit to Practice," submit the enclosed application with the applicable fee and documents.

Print name & complete mailing address in block below:

License No. CPA -

Effective Date

Expiration Date 12/31

EXECUTIVE OFFICER

BOARD OF PUBLIC ACCOUNTANCY
BOARD POLICY REGARDING EDUCATIONAL REQUIREMENTS
(Effective June 21, 2001; Amended June 7, 2002)

An applicant subject to the one hundred fifty (150) semester hour educational requirement provided in §466-5.5 HRS, shall have:

- (1) A baccalaureate or higher degree conferred by an educational institution accredited by a regional or national accrediting agency or association approved by the Board, or evidence that the baccalaureate or comparable degree qualifies the applicant for acceptance for an advanced degree at an educational institution accredited by a regional or national accrediting agency or association approved by the Board; and
- (2) One hundred fifty (150) semester hours of college education from an educational institution accredited by a regional or national accrediting agency or association approved by the Board, which shall, at minimum, include:
 - (a) Twenty-four (24) semester hours in upper division or graduate level accounting courses including, without limitation, courses in financial accounting, auditing, taxation, and managerial accounting; and
 - (b) Twenty-four (24) semester hours in upper division or graduate level non-accounting business-related courses including, without limitation, courses in economics; legal and social environment of business; business law; marketing; finance; organizational, group, and individual behavior; quantitative applications in business; communication skills; business ethics; globalization; total-quality management; computer science; human relations; or other business-type courses.

For purposes of this policy:

- (1) "Educational institution" means a four-year degree-granting college, school, or university;
- (2) "National accrediting agency or association" includes, without limitation, the American Assembly of Collegiate Schools of Business, and other similar agencies and associations approved by the Board;
- (3) "Regional accrediting agency or association" includes, without limitation, the Western Association of Schools and Colleges, and other similar agencies and associations approved by the Board;
- (4) "Upper division courses" means courses usually taken at the junior or senior undergraduate level; and
- (5) To be acceptable, the educational institution shall be accredited in accordance with this policy at the time the applicant is granted the degree.